

U. S. TREASURY DEPARTMENT
Internal Revenue Service
Washington 25, D. C.

Alcohol and Tobacco Tax Division
Industry Circular No. 56-36

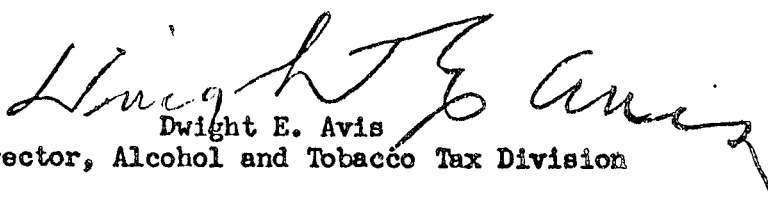
September 26, 1956

Format for Alcohol and Tobacco Tax Forms

Proprietors of industrial alcohol, alcoholic beverage, and tobacco establishments; permittees; and others concerned:

1. The purpose of this industry circular is to inform users of alcohol and tobacco tax forms of a basic change in the format of forms used in connection with alcohol and tobacco tax matters.
2. A study of the various forms used throughout the Internal Revenue Service disclosed some lack of uniformity in format. Appropriate standards and guidelines have now been established for use in designing and simplifying forms used throughout the Internal Revenue Service.
3. For a number of years many of the forms used in connection with alcohol and tobacco tax matters were printed so that major divisions of a form were designated as parts, identified by Arabic numbers. Several of the alcohol and tobacco tax regulations still identify such divisions of forms as "part 1", "part 2", etc.
4. The new format is a complete reversal of this arrangement since it designates major divisions as sections, identified by Roman numerals; and designates subordinate divisions as parts, identified by capital letters. The new format also provides for Arabic numbering of lines and for lower case lettering of columns.
5. Compliance with the new format is being achieved as rapidly as circumstances permit. Practically all of the new forms recently issued, and recent revisions of other forms, are in accordance with the new format. However, in many instances it has not been possible to comply since many forms have not come up for reprint and in other instances contemplated changes in the use of a form make it advisable to reprint without revision.
6. Where differences arise between existing terminology as to "part", "section", etc., appearing in current regulations, and the terminology appearing on the form, the latter will prevail.
7. Inquiries in regard to this industry circular shall refer to the number thereof and should be directed to the appropriate Assistant Regional Commissioner, Alcohol and Tobacco Tax.

IRS-22242


Dwight E. Avis
Director, Alcohol and Tobacco Tax Division